

## Section 2 e-file Forms

### 2.1 Acceptable Forms for e-file

The following chart lists the acceptable forms and schedules that may be e-filed with FTB and the maximum number of each type of form or schedule allowed per return. Check your software to find out which forms they support.

Forms/ Schedules	Max. # per Return	Title
Form 540	1	California Resident Income Tax Return
Long Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Long Form)
Short Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Short Form)
Form 540 2EZ	1	California Resident Income Tax Return
Form W-2	50	Wage and Tax Statement
Form W-2G	30	Certain Gambling Winnings
Form 1099-R	20	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.
Schedule CA (540)	1	California Adjustments – Residents
Schedule CA (540NR)	1	California Adjustments – Nonresidents or Part-Year Residents
Schedule D (540)	1	California Capital Gain or Loss Adjustment
Schedule D (540NR)	1	California Capital Gain or Loss Adjustment
Schedule D-1	1	Sales of Business Property
Schedule G-1	1 per taxpayer	Tax on Lump Sum Distributions
Schedule HOH/ Form 4803e	1	Head of Household
Schedule P (540)	1	Alternative Minimum Tax and Credit Limitations – Residents
Schedule P (540NR)	1	Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents
Schedule R	1	Apportionment and Allocation of Income
Schedule S	25	Other State Tax Credit
Form 592-B	3	Nonresident Withholding Tax Statement
Form 593-B	3	Real Estate Withholding Tax Statement
Form 594	3	Notice to Withhold Tax at Source
Form FTB 3501	1	Employer Child Care Program/Contribution Credit
Form FTB 3503	1	Natural Heritage Preservation Credit
Form FTB 3506	1	Child and Dependent Care Expenses
Form FTB 3507	1	Prison Inmate Labor Credit
Form FTB 3508	1	Solar Energy System Credit

<b>Form/ Schedules</b>	<b>Max. # per Return</b>	<b>Title</b>
Form FTB 3510	1	Credit for Prior Year Alternative Minimum Tax – Individuals or Fiduciaries
Form FTB 3521	1	Low-Income Housing Credit
Form FTB 3523	1	Research Credit
Form FTB 3526	1	Investment Interest Expense Deduction
Form FTB 3540	1	Credit Carryover Summary
Form FTB 3546	1	Enhanced Oil Recovery Credit
Form FTB 3547	1	Donated Agricultural Products Transportation Credit
Form FTB 3548	1	Disabled Access Credit for Eligible Small Businesses
Form FTB 3553	1	Enterprise Zone Employee Credit
Form FTB 3800	1	Tax Computation for Children Under Age 14 with Investment Income
Form FTB 3801	1	Passive Activity Loss Limitations
Form FTB 3801-CR	1	Passive Activity Credit Limitations
Form FTB 3803	10	Parents' Election to Report Child's Interest and Dividends
Form FTB 3805E	10	Installment Sale Income
Form FTB 3805P	1 per taxpayer	Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs
Form FTB 3805V	1	Net Operating Loss (NOL) Computations and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts
Form FTB 3805Z	3	Enterprise Zone Deduction and Credit Summary
Form FTB 3806	3	Los Angeles Revitalization Zone Deduction and Credit Summary (LARZ)
Form FTB 3807	3	Local Agency Military Base Recovery Area Deduction and Credit Summary (LAMBRA)
Form FTB 3808	3	Manufacturing Enhancement Area Credit Summary (MEA)
Form FTB 3809	3	Targeted Tax Area Deduction and Credit Summary (TTA)
Form FTB 3885A	30	Depreciation and Amortization Adjustments
Form FTB 5805	1	Underpayment of Estimated Tax by Individuals and Fiduciaries
Form FTB 5805F	1	Underpayment of Estimated Tax by Farmers and Fishermen
Form FTB 5870A	1 per taxpayer	Tax on Accumulation Distribution of Trusts
STCGL Record	5,000	Short-Term Capital Gains/Loss Transaction
LTCGL Record	5,000	Long-Term Capital Gains/Loss Transaction

## 2.2 Other Eligible Filing Conditions

We also allow the following filing conditions:

- Returns filed with foreign addresses.
- Decedent returns, including joint returns filed by surviving spouses.
- Returns with a filing status of married filing separate.

## 2.3 Returns Not Eligible for e-file

We exclude the following returns from e-file:

- Returns from individuals or firms who have not been accepted as participants in California's e-file Program.
- Returns that include IRS Form 4852, *Substitute for Form W-2, Wage and Tax Statement*, or California form FTB 3525, *Substitute for Form W-2, Wage and Tax Statement*, or any other substitute wage and tax statement used to verify withholding.
- Returns containing form FTB 3534, *Joint Strike Fighter Credit*.
- Fiscal year returns.
- Amended returns.
- Prior year returns.
- Returns with dollars and cents entries.
- Returns for primary or secondary taxpayers whose social security numbers are all zeros.
- Returns containing forms or schedules not listed in this FTB Pub. 1345A, Section 2.1, *Acceptable Forms for e-file*.
- Returns with an SSN of 123-45-6789, 987-65-4321, or 999-99-9999.

## 2.4 Paper Forms

We use the following paper forms in our Individual e-file Program:

- FTB 8453, *California e-file Return Authorization for Individuals*, used by e-file taxpayers to sign using the pen-on-paper method.
- FTB 8879, *California e-file Signature Authorization for Individuals*, used by e-file taxpayers to sign using the Practitioner PIN method (refer to Section 3).
- FTB 8454, *e-file Opt-Out Record for Individuals*, used by taxpayers and preparers to document when and why a return subject to mandatory e-file was not e-filed.
- FTB 8455, *California e-file Payment Record for Individuals*, used by e-file taxpayers to show scheduled electronic funds withdrawals when the taxpayer signs electronically.
- FTB 3582, *Voucher for Individual e-filed Returns*, used by e-file taxpayers who owe a balance and choose to pay by check.

The following pages are examples of these forms.

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Date Accepted \_\_\_\_\_

FORM

8453

FTB 8453 C2 (2005)

# Instructions for Form FTB 8453

## California e-file Return Authorization for Individuals

DO NOT MAIL THIS FORM TO FTB

### General Information

#### A Purpose of Form FTB 8453

Form FTB 8453 is the signature document for individual e-file returns. By signing this form the taxpayer, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return—the acknowledgement containing the date of acceptance and the declaration control number (DCN) for the accepted return is that proof.

#### B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Obtain each taxpayer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453.
- Provide taxpayer(s) with:
  - A signed original or copy of form FTB 8453;
  - Original Form(s) W-2, W-2G, and 1099R; and
  - A copy of the taxpayer's return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453 for four years from the due date of the return or four years from the date the return is filed, whichever is later. (**Exception:** VITA/TCE/Not for Profit Sites – Give the signed form FTB 8453 to the taxpayer.)

#### C Taxpayer Responsibilities

**Before** your ERO can e-file your return, you must:

- Verify all information on the form FTB 8453, including SSN(s), ITIN(s), and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453 after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453 to your ERO (fax is acceptable).

**After** your return is e-filed, you must retain the following documents for the California statute of limitations period:

- Form FTB 8453 (signed original or copy of the form);
- Original Form(s) W-2, W-2G, and 1099R;
- A paper copy of Form 540, Form 540 2EZ, Long Form 540NR, or Short Form 540NR;
- A paper copy of your federal tax return; and
- A paper copy of your other state income tax return if you claimed the California Other State Tax Credit. Refer to California Schedule S.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

#### D Refund Information

Check the status of your tax refund on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or call FTB's automated toll-free telephone service at (800) 338-0505.

#### E Paying Your Taxes

If you owe tax, you must pay it by April 17, 2006, to avoid penalties and interest. When you e-file, you can choose from the following payment options:

- **Pay by electronic funds withdrawal:** You can have all or part of your balance due withdrawn electronically from your bank account on the date you choose. See Part II.
- **Pay by check or money order:** You can pay by check or money order using the Voucher for Individual e-filed Returns, form FTB 3582. Mail form FTB 3582 with your check or money order to the FTB using the address printed on the voucher.
- **Pay by credit card:** You can use your Discover/NOVUS, MasterCard, Visa, or American Express card to pay your tax. Call (800) 272-9829 or go to [www.officialpayments.com](http://www.officialpayments.com). Use jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service. If you pay by credit card, do not mail the voucher (form FTB 3582) to the FTB.
- **Pay online:** You can pay the amount you owe using our secure online payment service, **Web Pay**. Go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **Web Pay**.

**Assistance for Persons with Disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.

### Specific Instructions

#### DCN and Date of Acceptance

The DCN is a unique 14-digit number assigned by the tax preparation software program to each return. EROs: enter the DCN and date we accept the return in the spaces at the top of form FTB 8453.

#### Part II – Settle Your Account Electronically

Using direct deposit or electronic funds withdrawal is voluntary and applies only to the return you are filing at this time. If you want your refund directly deposited or your payment withdrawn electronically from your bank account, you must complete Parts II and IV **before transmitting the return**. We will not honor requests completed after transmission of the return.

**To cancel an electronic funds withdrawal, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.**

#### Part III – Make Estimated Tax Payments for 2006

When you e-file you may opt to schedule the electronic payment of estimated tax payments for taxable year 2006. The amount you designate will be withdrawn from the account listed in Part IV on the date you select. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

**To cancel a scheduled estimated tax payment, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.**

#### Part IV – Banking Information

You can find the routing and account numbers on a check or bank statement, or by contacting your financial institution. Do not use a deposit slip as it may contain internal routing numbers.

**Line 7** – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

**Line 8** – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects a direct deposit or electronic funds withdrawal transaction. If the bank or financial institution rejects the direct deposit, we will issue a paper check. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the taxpayer(s) a notice that may include penalties and interest.

#### Part V – Declaration of Taxpayer(s)

An e-filed tax return is not considered complete or filed unless form FTB 8453 is signed by the taxpayer(s) **before** the return is transmitted.

**Deceased taxpayer(s)** –The legal representative (e.g., beneficiary, administrator, or executor) of the deceased taxpayer's estate must sign form FTB 8453 before the return is transmitted.

If you are the surviving spouse and no administrator or executor has been appointed, you may still file a joint return for the year of death. Indicate next to your signature that you are the surviving spouse. Also, print "Deceased" and the date of death next to the name of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary to form FTB 8453) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate to form FTB 8453.

#### Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."

## 2005 California e-file Signature Authorization for Individuals

8879

Declaration Control Number (DCN) ▶

Taxpayer's name

Your SSN or ITIN
------------------

Spouse's name

Spouse's SSN or ITIN
----------------------

**Part I Tax Return Information** (whole dollars only)

- |   |   |   |
|---|---|---|
| 1 | California Adjusted Gross Income (Form 540, line 17; Form 540 2EZ, line 15; Long Form 540NR, line 17; or Short Form 540NR, line 17) ..... | 1 |
| 2 | Refund or No Amount Due (Form 540, line 69; Form 540 2EZ, line 26; Long Form 540NR, line 77; or Short Form 540NR, line 77) .....          | 2 |
| 3 | Amount You Owe (Form 540, line 70; Form 540 2EZ, line 27; Long Form 540NR, line 78; or Short Form 540NR, line 78) ....                    | 3 |

## Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2005, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address, and social security number or individual tax identification number) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If I am filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter, or Intermediate Service Provider to transmit my complete return to the FTB. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or the Transmitter the reason(s) for the delay or the date when the refund was sent.** If applicable, I acknowledge that I have read the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

- ☐ I authorize \_\_\_\_\_ **ERO firm name** \_\_\_\_\_ to enter my PIN 

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**Do not enter all zeros** as my signature on my 2005 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2005 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

**Spouse's PIN: check one box only**

- ☐ I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature on my 2005 e-filed California individual income tax return. **ERO firm name** **Do not enter all zeros**

☐ I will enter my PIN as my signature on my 2005 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

Practitioner PIN Method Returns Only -- continue below

### Part III Certification and Authentication — Practitioner PIN Method Only

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2005 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2005 e-file Handbook for Authorized e-file Providers, and FTB Pub. 1345A, 2005 e-file Handbook Supplement.

ERO's signature ► Date ►



# Instructions for Form FTB 8879

## California e-file Signature Authorization for Individuals

DO NOT MAIL THIS FORM TO FTB

### General Information

#### A Purpose of Form FTB 8879

Form FTB 8879 must be completed when an individual e-file return is being signed using the Practitioner PIN method. By signing this form, the taxpayer authorizes the Electronic Return Originator (ERO) to enter the taxpayer's personal identification number (PIN) on his or her e-filed income tax return. This is a one-time authorization tied to this specific return.

Form FTB 8879 does not serve as proof of filing – the acknowledgement containing the date of acceptance and the declaration control number (DCN) for the accepted return is that proof.

Do not use form FTB 8879 if the taxpayer(s) will sign form FTB 8453, California e-file Return Authorization for Individuals, or will enter their own PIN and shared secret.

#### B Practitioner PIN Method

The Practitioner PIN method is an electronic signature option for taxpayers e-filing their individual income tax return through an ERO. To select this method, both the taxpayer(s) and ERO must sign form FTB 8879. When using this method, the taxpayer generally does not need to supply a shared secret with their PIN. The Practitioner PIN method can be used when the taxpayer's shared secret is not known or the taxpayer cannot physically enter their PIN on their ERO's computer.

Note: For taxpayers who are married filing jointly, it is acceptable for one spouse to authorize the ERO to enter his or her PIN and the other to choose to enter his or her own PIN. In this scenario, the spouse entering his or her own PIN must also provide the correct shared secret. It is not acceptable for one spouse to enter both PINs.

#### C Taxpayer Responsibilities

**Before** you can e-file your individual return, you must:

- Inspect a copy of your individual income tax return and ensure the information is correct.
- Review and approve the sworn statements and disclosure statements.
- Indicate or verify the five-digit PIN that will be used as your signature.
- Sign and date form FTB 8879 and submit it to your ERO (fax is acceptable).

**Your return will not be transmitted to the FTB until the ERO receives your signed form FTB 8879.**

**After** your return is e-filed, you must retain the following documents (in electronic or paper format) for the California statute of limitations period:

- Original Forms W-2, W-2G, and 1099-R.
- A copy of Form 540, Form 540 2EZ, Long Form 540NR, or Short Form 540NR.
- A copy of your federal tax return.
- A copy of your other state income tax return if you claimed the California Other State Tax Credit. Refer to California Schedule S.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

#### D ERO Responsibilities

Before you can e-file your client's individual return, you must:

- Confirm the identity of the taxpayer(s) per FTB Pub. 1345, Section 6.
- Complete form FTB 8879 through Part I with information from the taxpayer's return.
- Enter the ERO firm name (not the name of the individual preparing the return) in Part II.
- Provide the taxpayer (in electronic or paper format):
  - o Form FTB 8879.
  - o A complete copy of their return.
- Obtain each taxpayer's signature after the return is prepared but before you transmit it.
- Record the eleven-digit PIN that will be used as your signature.
- Sign and date form FTB 8879.

After the return is e-filed, you must:

- Retain form FTB 8879 for four years from the due date of the return or four years from the date the return is filed, whichever is later.\*
- Retain all required e-file return information per FTB Pub. 1345, Section 7.\*
- Upon request, provide a copy of form FTB 8879 to the taxpayer or the FTB.

\* Exception for VITA/TCE/Not for Profit Sites - The taxpayer must retain these documents.

**Do not mail form FTB 8879 to the FTB.**

TAXABLE YEAR

CALIFORNIA FORM

**2005****e-file Opt-Out Record for Individuals****8454****General Information**

California law requires individual income tax returns prepared by certain income tax preparers to be electronically filed (e-filed) unless the taxpayer elects not to e-file or the tax preparer cannot e-file the return due to reasonable cause. Use this form to record when and why the return was not e-filed.

Do not mail this form to FTB. Please keep it in your records.

When taxpayers are married filing jointly, only one spouse needs to sign.

**Part I: Taxpayer Information**

First Name		Last Name		Your social security number (or ITIN)	
				- -	
Spouse's First Name		Last Name		Spouse's social security number (or ITIN)	
				- -	
Street Address		Apt. no.	PMB no.	Telephone number	
				( )	
City			State	ZIP Code	

☐ I elect not to e-file my tax return.

Reason (optional): \_\_\_\_\_

Taxpayer's Signature		Date
Spouse's Signature (if filing jointly)		Date

**Part II: Tax Preparer Information**

☐ I am not e-filing this taxpayer's return due to reasonable cause.

Explanation: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Paid Preparer's Signature		Date
Paid Preparer's Name		SSN/PTIN
Firm's Name (if applicable)		FEIN
Street Address		Telephone number
		( )
City		State ZIP Code



TAXABLE YEAR

FORM

**2005 California e-file Payment Record for Individuals****8455**

Declaration Control Number (DCN) ►

Taxpayer's name

Your SSN or ITIN

Spouse's name

Spouse's SSN or ITIN

**Part I Tax Return Information**

1 2005 California Adjusted Gross Income. (Form 540, line 17; Form 540 2EZ, line 15; Long Form 540NR, line 17; or Short Form 540NR, line 17) ..... **1** \_\_\_\_\_

2 Amount You Owe. (Form 540, line 70; Form 540 2EZ, line 27; Long Form 540NR, line 78; or Short Form 540NR, line 78) ..... **2** \_\_\_\_\_

**Part II Return Payment Information (Due 4/17/06)**

3 Electronic Funds Withdrawal Amount \_\_\_\_\_

4 Withdrawal Date (MM/DD/YYYY) \_\_\_\_\_

**Part III Scheduled Estimated Tax Payments for Taxable Year 2006** These are not installments of the current amount you owe.

	First Payment Due 4/17/06	Second Payment Due 6/15/06	Third Payment Due 9/15/06	Fourth Payment Due 1/16/07
5 Amount				
6 Withdrawal Date				

**Part IV Banking Information**

7 Routing number \_\_\_\_\_

8 Account number \_\_\_\_\_

9 Type of account: ☐ Checking ☐ Savings

**General Information**

Form FTB 8455 is a summary of electronic funds withdrawal requests you scheduled with your 2005 e-file return. This form does not serve as proof of filing or proof of payment. Your proof of filing is the acknowledgement containing the date we accepted your return and your declaration control number (DCN). Your proof of payment is your banking records.

Be sure to check your banking information before transmitting your return. FTB is not responsible when a financial institution rejects an electronic funds withdrawal transaction. If the rejection is due to an error in the routing number or account number, we will send you a notice that may include penalties and interest.

**To cancel your return payment or an estimated tax payment, you must call the FTB at (916) 845-0353 at least two working days before the scheduled date of the payment.**

If you cancel a payment, you are still liable for any amount you owe. Make your payments by the due dates above to avoid a late payment penalty. For additional payment options, visit our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **Payment Options**.

**KEEP THIS FORM IN YOUR RECORDS – DO NOT MAIL TO FTB**

# Instructions for Form FTB 3582

## Voucher for Individual e-filed Returns

### General Information

Use form FTB 3582, Voucher for Individual e-filed Returns, to pay your tax only if you:

- Filed your tax return electronically, and
- Have a balance due.

**Note:** You can pay the balance due with a check using this form. Or, you can have your payment automatically withdrawn from your bank account or use your credit card to pay the balance due. See the payment instructions in the tax booklet, or on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

If you need additional copies, you (or your transmitter) can download California tax forms and publications from our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

#### Private Mailbox (PMB) Number

If you lease a private mailbox (PMB) from a private business, rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

#### Foreign Address

Enter the information in the following order: City, Country, Province/Region, and Postal Code. Follow the country's practice for entering the postal code. **Do not** abbreviate the country's name.

### General Instructions

Is your form FTB 3582 preprinted with your information?

**Yes.** Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before you write your check or money order:

- Name(s);
- Address;
- Social security number(s); and
- Amount of payment.

If you need to make a change, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink or pencil. Then go to number 3.

2. If you have a balance due, complete the voucher at the bottom of this page. Print your name(s), address, social security number(s), and amount of payment in the space provided. Print all names and words in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink or pencil.

Verify that the following information is complete:

- Name(s);
- Address;
- Social security number(s); and
- Amount of payment.

The information on form FTB 3582 should match the information that was electronically transmitted to the Franchise Tax Board and the information printed on the paper copy of your 2005 Form 540, Form 540 2EZ, or the Long or Short Form 540NR.

3. Make your check or money order payable to "Franchise Tax Board." Write your social security number, tax year (2005), and form number (540, 540 2EZ, or the Long or Short Form 540NR) of the form that you electronically filed, on your check or money order. **Note:** All checks must be payable in US dollars and drawn against a US financial institution.
4. Detach the payment voucher from the bottom of this page, only if an amount is owed. **Enclose, but do not staple, your payment with the voucher and mail to:**

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

**Note:** Do not send the paper copy of your tax return to the FTB. Keep it for your records.

### When to Make Your Payment

If you have a balance due on your 2005 return, send form FTB 3582 to the FTB with your payment for the full amount by April 17, 2006.

If you cannot pay the full amount you owe by April 17, 2006, pay as much as you can when you mail in this payment voucher to avoid additional charges. You may request to make monthly payments by getting and filing form FTB 3567, Installment Agreement Request. To order this form, use the Internet address shown above in "General Information" or call (800) 338-0505 and select "Personal Income Tax," then select "Order Forms and Publications." Enter code **949** when instructed.

### Penalties and Interest

If you fail to pay the full amount you owe by April 17, 2006, a late payment penalty and interest will be added to your tax due.

✂ DETACH HERE \_\_\_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_\_\_ DETACH HERE ✂

**Due April 17, 2006**

TAXABLE YEAR

CALIFORNIA FORM

## 2005 Voucher for Individual e-filed Returns

## 3582 (e-file)

Your first name	Initial	Last name	Your social security number	
If joint payment, spouse's first name	Initial	Spouse's last name if different from yours	Spouse's social security number	
Present home address – number and street, PO Box, or rural route			Apt. no.	PMB no.
City, town or post office (If you have a foreign address, see instructions)			State	ZIP Code

**IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.  
IF AN AMOUNT IS OWED,**

**MAIL TO:** FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

**Do not send a paper copy of  
your tax return with the  
payment voucher.**

Amount of payment